

Guide to Excise Licences

This manual is intended to provide information on the requirements for first issue and renewal of excise licences.

Excise licences are required for commercial activities involving Liquor, Bookmaking, Gaming and Amusements, Mineral Oil Trading and Methylated Spirits.

Document last updated August 2022

Important:- Please see information related to the [waiver of excise duty on on-trade liquor licences](#)

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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A more recent version of this manual is available.

1. Introduction

➤ This Manual

This manual provides basic information on the requirements for first issue and renewal of Excise Licences.

➤ Excise Licences - Overview

Excise licences are issued by Revenue under various statutes and are required by traders who engage in certain commercial activities that involve:

- Liquor
- Bookmaking
- Gaming and Amusements
- Mineral Oil trading – Auto-Fuel Trader’s Licence & Marked Fuel Trader’s Licence
- Methylated Spirits

Excise Licences are specific to the type of business being conducted and each is subject to certain conditions and requirements. All are subject to duty.

For administrative purposes, traders who apply to Revenue for certain combinations of Licences will be issued with a single composite licence certificate.

➤ Licence Categories

The following tables provide basic information relating to the application form, duty payable and necessary supporting documents for each licence type. More detailed information on each Excise Licence category is available on our [website](#).

Table 1 Excise Licences that require a Court Certificate

Table 2 Excise Licences that do not require a Court Certificate

Table 3 Gaming and Amusement Excise Licences

Table 4 Excise Licence Duty based on Turnover - Certain Alcohol Licences

Table 5 Excise Licence Duty based on Turnover - Remote Bookmaker’s Licence and Remote Betting Intermediary’s Licence Duty (renewal only)

Table 6 Explanatory Notes on Relevant Supporting Documents

These tables should not be considered as a legal interpretation of the laws relating to Excise Licences

2. Processing of Excise Licence applications

➤ New Applications

The following types of Excise Licence require a Court Certificate, which must be obtained before an application for a new Licence can be processed.

- Most types of Publican Licence
- All types of Hotel Licence
- Special Restaurant Licence
- Most types of Off Licence
- Wholesale Dealers Licence that includes beer
- Gaming Licence

Other Excise Licence applications do not require a Court Certificate.

Applicants must submit a completed application form along with the required supporting documents to the [National Excise Licence Office](#).

The application should be signed by:

- the licensee, if a sole trader
- one of the partners, if a partnership
- the company secretary or a director of the company, in the case of an incorporated firm.

When the application has been processed, a First Time Application Notice will issue to the applicant to complete their application and make payment for the licence. Customers can use the [Revenue On-line Service \(ROS\) facility](#) or, alternatively, the pay-slip (including duty) can be returned to the Collector General's Office in Limerick in the pre-paid envelope provided.

All licensees require tax clearance and in certain cases a:

- Short Certificate of Incorporation
- Certificate of Registration of Business Name.

Revenue will automatically check the tax clearance status before issuing the licence.

➤ Annual Application/Renewal

Licensees will receive a pre-printed Annual Application/Renewal form and a pay-slip, approximately two weeks before the expiry date of their current licence. Licensees can use the [Revenue On-line Service \(ROS\) facility](#) to make their renewal application and pay the duty for the Licence or, alternatively, the pay-slip (including duty) can be returned to the Collector General's Office in Limerick in the pre-paid envelope provided.

Supporting documents are not required to be submitted with the renewal application but they must be held and declared to being in the possession of the licensee. The documents must be retained by the licensee for a period of six years as they may be requested for inspection by Revenue.

➤ Contact Details for the National Excise Licence Office

Office of the Revenue Commissioners

National Excise Licence Office

Government Offices

The Glen

Waterford

Telephone: 01 738 3640

Hours: 9.30-16.00

Email: [MyEnquiries](#) (customer contact) and exciseLicences@revenue.ie (general services only)

This office does not provide a public counter service

Table 1 - Licences that require a Court Certificate

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---------------------------------------|---------------------------|--------------|----------------------------|---|
| Beer & Wine Retailer's Off Licence | Genap | €1,000 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Beer Retailer's Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Beer Retailer's On Licence (Ordinary) | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Cider Retailer's On Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Cider Retailer's Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|--------------------------------|----------------------------|---|
| Producer's Retail On Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Valid Manufacturer's Licence ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Producer's Retail Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Valid Manufacturer's Licence ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (6-Day & Early Closing) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (6-Day) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (7-Day Ordinary) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (Early Closing) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|--------------------------------|----------------------------|---|
| Publican's Licence (Ordinary) - Holiday Camp | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Registration |
| Publican's Licence (Ordinary) Hotel - 1902 Act (Public Bar) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (Ordinary) Hotel - 1902 Act. (Resident's Bar) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Public Bar) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Certificate on renewal only |
| Publican's Licence (Ordinary) Hotel - BF - 1902 Act (Resident's Bar) | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Fáilte Ireland Certificate on renewal only |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---------------------------|---|----------------------------|---|
| Publican's Ordinary Railway Refreshment Rooms Licence | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Publican's Licence (Ordinary) – Theatre | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Music and Singing Licence plus list of upcoming events |
| Special Restaurant Licence | Genap | €3,805 for a new Licence and €500 for renewal | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Spirit & Beer Retailer's Off Licence | Genap | €1,000 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Spirit & Wine Retailer's Off Licence | Genap | €1,000 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Spirit Retailer's Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|--------------|----------------------------|---|
| Spirit, Beer & Wine Retailer's Off Licence | Genap | €1,500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer | Genap | €500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer & Beer Retailer's off Licence | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer & Spirits | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer & Wine | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer & Wine Retailer's Off Licence | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---------------------------|--------------|-----------------------|---|
| Wholesale Dealer in Beer & Wine, & Wine Retailer's Off Licence | Genap | €1,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer, Retailer of Spirits, Beer & Wine Off Licence | Genap | €2,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer, Wine & Spirits | Genap | €1,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer, Wine & Spirits, & Beer & Wine Retailer's Off Licence | Genap | €2,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Beer, Wine & Spirits, & Beer, Wine & Spirits Retailer's Off Licence | Genap | €3,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits & Beer, & Beer Retailer's off Licence | Genap | €1,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---------------------------|--------------|-----------------------|---|
| Wholesale Dealer in Spirits & Spirits Retailer's Off Licence | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits & Wine, & Spirits & Wine Retailer's off Licence | Genap | €2,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits & Wine, & Spirits Beer & Wine Retailer's Off Licence | Genap | €2,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits, Beer & Wine, & Spirits & Beer Retailer's off Licence | Genap | €2,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits, Beer & Wine, & Spirits & Wine Retailer's off Licence | Genap | €2,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits, Beer & Wine, & Wine Retailer's Off Licence | Genap | €2,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---------------------------|--------------|----------------------------|---|
| Wholesale Dealer in Spirits, Beer, Wine & Beer Retailer's off Licence | Genap | €2,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Wine & Spirits, & Wine Retailer's off Licence | Genap | €1,500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Wine & Wine Retailer's Off Licence | Genap | €1,000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wine Retailer's Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

Table 2 - Licences that Do Not require a Court Certificate

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|--|----------------------------|---|
| Aerodrome Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval |
| Auto-Fuel Trader's Licence | AFTLap | €250 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Statutory Conditions Table 6 |
| Bookmaker's Licence | Betap 1 | €500 (2 year licensing period) | 30 th November | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness |
| Certificate of Registration (or renewal of registration) of Bookmaking Offices | Betap 2 | €760 (2 year licensing period) | 30 th November | <ul style="list-style-type: none"> ▪ Certificate of Suitability of Premises ▪ Valid Bookmakers Licence |
| Remote Bookmaker's Licence | Betap 3 | €10,000 (2 year licensing period) For renewal see Table 5 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|---|----------------------------|---|
| Remote Betting Intermediary's Licence | Betap 4 | €10,000 (2 year licensing period) For renewal see Table 5 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Certificate(s) of Personal Fitness |
| Licence to Manufacturing or Wholesale Chemist & Druggist to sell Spirits | Genap | €250 | 30 th June | <ul style="list-style-type: none"> ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Manufacturer's Licence – Brewer | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Manufacturer's Licence - Cider Manufacturer | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Manufacturer's Licence – Compounder | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Cert. of Registration of Business Name |
| Manufacturer's Licence – Distiller of Spirits | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Manufacturer's Licence - Methylated Spirits | Genap | €190 | 30 th September | |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|--|---------------------------|--------------|----------------------------|--|
| Manufacturer's Licence – Rectifier | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Manufacturer's Licence - Sweets Manufacturer | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificates of Incorporation and Registration of Business Name |
| Marked Fuel Trader's Licence | MFTLap | €250 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Statutory Conditions Table 6 |
| Military Canteen Licence | Genap | Nil | 30 th September | <ul style="list-style-type: none"> ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval |
| National Concert Hall Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| National Cultural Institutions Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---------------------------|--------------------------------|----------------------------|--|
| National Sporting Arena Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval |
| Omnibus Station Licence | Genap | See Turnover figures (Table 4) | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval |
| Passenger Aircraft Licence | Airap | €500 per Aircraft | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Passenger Vessel Licence | VesselAp | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Authorisation under the Merchant Shipping Act 1992 (as amended) ▪ Proof of Ownership |
| Publican's Licence (Ordinary) - Bog Premises | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name ▪ Ministerial Approval |
| Publican's Licence (Ordinary) Greyhound Racetrack | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---|---|-------------------------|----------------------------|---|
| Publican's Licence (Ordinary) Horse Racecourse | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Railway Restaurant Car Licence | Railap - (Application provided on contact with NELO) | €500 per Restaurant Car | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Sweets Retailer's Off Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Sweets Retailer's On Licence Ordinary | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Spirits | Genap | €500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Wine | Genap | €500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|-------------------------------------|---|--------------|----------------------------|---|
| Wholesale Dealer in Spirits of Wine | Genap | €500 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wholesale Dealer in Wine & Spirits | Genap | €1000 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| Wine Retailer's On Licence | Genap and Wineap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Short Certificate of Incorporation ▪ Certificate of Registration of Business Name |
| National Conference Centre Licence | Genap | €500 | 30 th September | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Ministerial Approval |

Table 3 - Gaming and Amusement Licences

| Licence Type | Application Form Required | Duty Payable | Expiry Date | Supporting Information Required |
|---------------------------------------|---------------------------|-----------------------|---|--|
| Gaming Licence 3 Month (Premises) | Gameap | Duty €175 | Quarterly to max. 31 st December | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Court Certificate |
| Gaming Licence Annual (Premises) | Gameap | Duty €630 | 31 st December | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Court Certificate |
| Gaming Machine 3 Month Licence | Gameap | Duty €145 per Machine | Quarterly to max. 31 st December | <ul style="list-style-type: none"> ▪ Valid Gaming Licence |
| Gaming Machine Annual Licence | Gameap | Duty €505 per Machine | 31 st December | <ul style="list-style-type: none"> ▪ Valid Gaming Licence |
| Amusement Machine Permit (Premises) | Amusap | Duty €100 | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Schedule of Public Places |
| Amusement Machine Annual Licence | Amusap | Duty €125 per Machine | 30 th June | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Valid Amusement Machine Permit |
| Amusement Machine High Season Licence | Amusap | Duty €38 per Machine | 31 st August | <ul style="list-style-type: none"> ▪ Tax Clearance ▪ Valid Amusement Machine Permit |

Table 4 - Licence Duty Based on Turnover – Alcohol Related Licences

Certain Licences are based on the Annual Turnover of the premises.

The rates are as follows for publicans and hotel Licences:

| Annual Turnover | Duty |
|------------------------------|-------------|
| Under €190,500.00 | €250.00 |
| €190,500.00 to €380,999.99 | €505.00 |
| €381,000.00 to €634,999.99 | €1,140.00 |
| €635,000.00 to €952,499.99 | €1,775.00 |
| €952,500.00 to €1,269,999.99 | €2,535.00 |
| €1,270,000.00 or more | €3,805.00 |

Table 5 - Rates of Licence Duty Payable on Renewing a Remote Bookmaker's Licence or Remote Betting Intermediary's Licence

| Rates of Licence Duty payable on renewal of a Remote Bookmaker's Licence | |
|--|----------------------|
| Annual Turnover | Rates of Duty |
| Under €50 million | €10,000 |
| Exceeds €50million but less than €75 million | €20,000 |
| Exceeds €75 million but less than €100 million | €30,000 |
| Exceeds €100million but less than €150 million | €40,000 |
| Exceeds €150 million but less than €200 million | €60,000 |
| Exceeds €200 million but less than €300 million | €80,000 |
| Exceeds €300 million but less than €400 million | €120,000 |
| Exceeds €400 million but less than €500 million | €160,000 |
| €500 million or more | €200,000 |

| Rates of Licence Duty Payable on Renewing a Remote Betting Intermediary's Licence | |
|---|----------------------|
| Annual Commission Earnings | Rates of Duty |
| Under €3 million | €10,000 |
| Exceeds €3 million but less than €4,500,000 | €20,000 |
| Exceeds €4,500,000 but less than €6 million | €30,000 |
| Exceeds €6 million but less than €9 million | €40,000 |
| Exceeds €9 million but less than €12 million | €60,000 |
| Exceeds €12 million but less than €18 million | €80,000 |
| Exceeds €18 million but less than €24 million | €120,000 |
| Exceeds €24 million but less than €30 million | €160,000 |
| €30 million or more | €200,000 |

Table 6 - Explanatory Notes on Relevant Supporting Documents

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|--|
| <p>Tax Clearance</p> <p>A valid Tax Clearance Certificate or Tax Clearance Access Number will be required in the name of the applicant.</p> <p>Applications/renewals for a Remote Bookmaker's Licence, Remote Betting Intermediary's Licence and applications for a Bookmaker's Licence where the applicant is a corporate body will require a valid Tax Clearance Certificate or Tax Clearance Access Number in the name of the applicant and each relevant officer of the body applicant.</p> |
| <p>Short Certificate of Incorporation</p> <p>If the applicant is a limited company, under section 38(a) of the Intoxicating Liquor Act 2000 a Short Certificate of Incorporation dated not earlier than 4 weeks before the date of application, will be required to take up the Licence. Duplicate Certificates of Incorporation can be obtained free of charge at info@cro.ie LoCall 1890 220 226.</p> |
| <p>Certificate of Registration of Business Name</p> <p>If the applicant trades using a name, which is not that of the beneficial owner of the business, under section 38(b) of the Intoxicating Liquor Act 2000, a Certificate of Registration of Business Name will be required to take up the Licence. Duplicate Certificates of Registration of Business Name can be obtained at info@cro.ie LoCall 1890 220 226.</p> |
| <p>Schedule of Public Places</p> <p>Section 122 (1) of the Finance Act 1992 requires that a schedule of the various public places to be covered by the Amusement Machine Permit be provided to the Revenue Commissioners. For renewal, amendments to existing customer schedules can be made using the 'Schedule of Public Places' link in the 'Other Services' section of the Revenue Online Services (ROS) Customer Services screen or, contact the National Excise Licence Office prior to application for the Amusement Machine Permit.</p> |

Court Certificate

A Court Certificate is required in many cases before the granting of a Licence or where there has been some change to the Licence. The usual circumstances are:

- where the Licence has lapsed for a full licensing year,
- where the Licence has been transferred during the licensing year and/or
- where the licensed area of the premises has been changed during the previous licensing year.

A Court Certificate must be produced to the Revenue Commissioners within 12 months of the date of issue, as required by Section 39 of the Intoxicating Liquor Act 2000.

Certificate of Personal Fitness

Under the Betting Acts 1931 to 2015, an individual, or relevant officer of a body corporate, who is ordinarily resident in the State and desires to obtain a bookmaker's Licence may apply to the Superintendent of An Garda Síochána for a Certificate of Personal Fitness, which states that he or she is a fit and proper person to hold a bookmaker's Licence, or, that he or she is a fit and proper person to be a relevant officer of a body corporate that holds a bookmaker's licence.

Under the same Acts, an individual who is ordinarily resident outside the State and desires to obtain a bookmaker's Licence may apply to the Minister for Justice and Equality for a Certificate of Personal Fitness, that he or she is a fit and proper person to hold a bookmaker's Licence or to be a relevant officer of a body corporate that holds such a licence, as the case may be.

Any individual, or in the case of a body corporate, the relevant officers, to whom a Certificate of Personal Fitness has been given may, within twenty-one days after the issue of such certificate, apply to the Revenue Commissioners for a bookmaker's Licence.

Certificate of Personal Fitness – Remote Bookmaker / Remote Betting Intermediary

Under the Betting Acts 1931 to 2015, an individual (whether resident in the State or outside the State) may apply to the Minister for Justice and Equality for a certificate (in the Acts also referred to as a 'certificate of personal fitness') that the individual is a fit and proper person to hold remote bookmaker's licence or remote betting intermediary's licence or to be a relevant officer of a body corporate that holds such a licence. Any person, or in the case of a body corporate, each relevant officer, to whom a certificate of Personal Fitness has been given may, within twenty-one days after the issue of such certificates, apply to the Revenue Commissioners for a remote bookmaker's licence or remote betting intermediary licence.

Certificate of Suitability of Premises

Under the Betting Acts 1931 to 2015, any person, or relevant officers of a body corporate, desiring to register or renew the registration of any premises of which they are the proprietor may apply to the Superintendent of An Garda Síochána of the District in which such premises are situated for a certificate (in the Acts referred to as a Certificate of Suitability of Premises) that such premises are suitable for registration in the register of bookmaking offices.

Any licensed bookmaker to whom a Certificate of Suitability of Premises has been given in respect of any premises of which they are the proprietor may, within twenty-one days after the issue of such certificate, apply to the Revenue Commissioners to register or renew the registration of the premises mentioned in such certificate

Ministerial Approval - Aerodrome Licence

Certificate issued in pursuance of the provisions of section 25 (1) of the Intoxicating Liquor Act 1943, must be obtained from the Minister for Transport, Tourism and Sport.

Ministerial Approval - Military Canteen Licence

Section 314 of the Defence Act 1954 provides for the grant of an excise Licence under the Licensing Acts for a person holding a canteen under the authority of the Minister for Defence.

Ministerial Approval - National Cultural Institutions Licence

Section 62 of the National Cultural Institutions Act 1997 provides that the Minister for Children and Youth Affairs may issue to the Board, Governors and / or guardians of any institutions specified in the Act, a certificate approving the grant of an on-Licence.

Ministerial Approval - National Sporting Arena Licence

Under Intoxicating Liquor Act 2003 section 21 (3) the Minister for Transport, Tourism and Sport may issue a certificate approving of the issue of a Licence in respect of the arena.

Ministerial Approval - Omnibus Station Licence

Under Intoxicating Liquor Act 1953 the Minister for Transport, Tourism and Sport issues a certificate to Bus Eireann approving the grant of an on-Licence for the Bus Station in Store Street.

Ministerial Approval - Publicans Licence (Ordinary) - Bog Premises

Under Intoxicating Liquor Act 1946 Section 2 (1) the Minister for Transport, Tourism and Sport issues a certificate approving of the grant and renewal of Bog Premises Licence.

Music and Singing Licence plus list of upcoming events

A Music and Singing Licence granted pursuant to the provisions of section 51 of the Public Health Acts Amendment Act 1890, obtained in the District Court, also a list of upcoming events for at least 3 months from the date of application.

Fáilte Ireland Certificate

This only applies to certain hotel Licences which were granted after the passing of the Intoxicating Liquor Act 1960, by virtue of section 2 (2) of the 1902 Act. This must be a current certificate.

Ministerial Approval – National Conference Centre Licence

Certificate issued in pursuance of the provisions of section 1 of the Intoxicating Liquor (National Conference Centre) Act 2010. This certificate must be obtained from the Minister for Transport, Tourism and Sport.

Statutory Conditions - Attached to Auto-Fuel and Marked Fuel Trader's Licence

The premises in respect of which the licence is granted must be secure and suitable for the sale, keeping for sale, delivery or keeping for delivery of the mineral oil to which the licence relates, to the satisfaction of Revenue.

The licensee must provide safe and secure means of access for Revenue Officers to all parts of the premises.

All fuel dispensed at the premises must be dispensed using fuel pumps and meters that accurately measure and record the volume of fuel dispensed.

The mineral oil trader shall comply with all of the requirements of the laws relating to excise regarding the sale, dealing in, keeping for sale or delivery, or delivery of mineral oil and the keeping and furnishing of records relating thereto.